

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§892-A. INTEREST ON DELINQUENT COUNTY TAXES**

Interest shall accrue on all unpaid balances of the county tax that are then due, beginning on the 60th day after the date for payment set by the county commissioners under Title 30-A, section 706. County taxes, not paid prior to the 60th day after the date for payment, are delinquent. [1987, c. 737, Pt. C, §§79, 106 (AMD); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

The rate of interest shall be specified by vote of the county commissioners and a notification of this rate shall be included in the warrant to assessors required under Title 30-A, section 706. The rate of interest may not exceed the rate of interest established by the State Tax Assessor under section 186. The specified rate of interest shall apply to delinquent taxes committed during the taxable year until those taxes are paid in full and the interest shall be added to and become part of the taxes. [1987, c. 737, Pt. C, §§79, 106 (AMD); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 63, (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

1977, c. 27, §8 (NEW). 1981, c. 142, (AMD). 1983, c. 595, (AMD). 1987, c. 737, §§C79,C106 (AMD). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 63, (AMD). 1989, c. 104, §§C8,C10 (AMD).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.